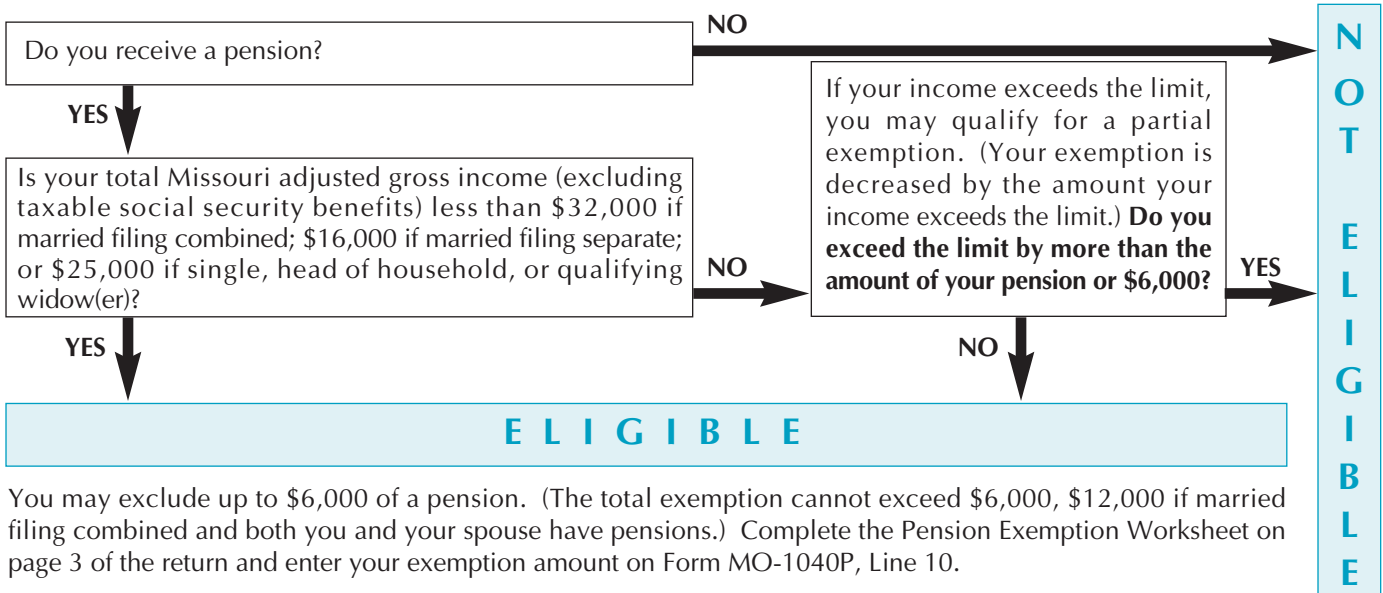


AM I ELIGIBLE?

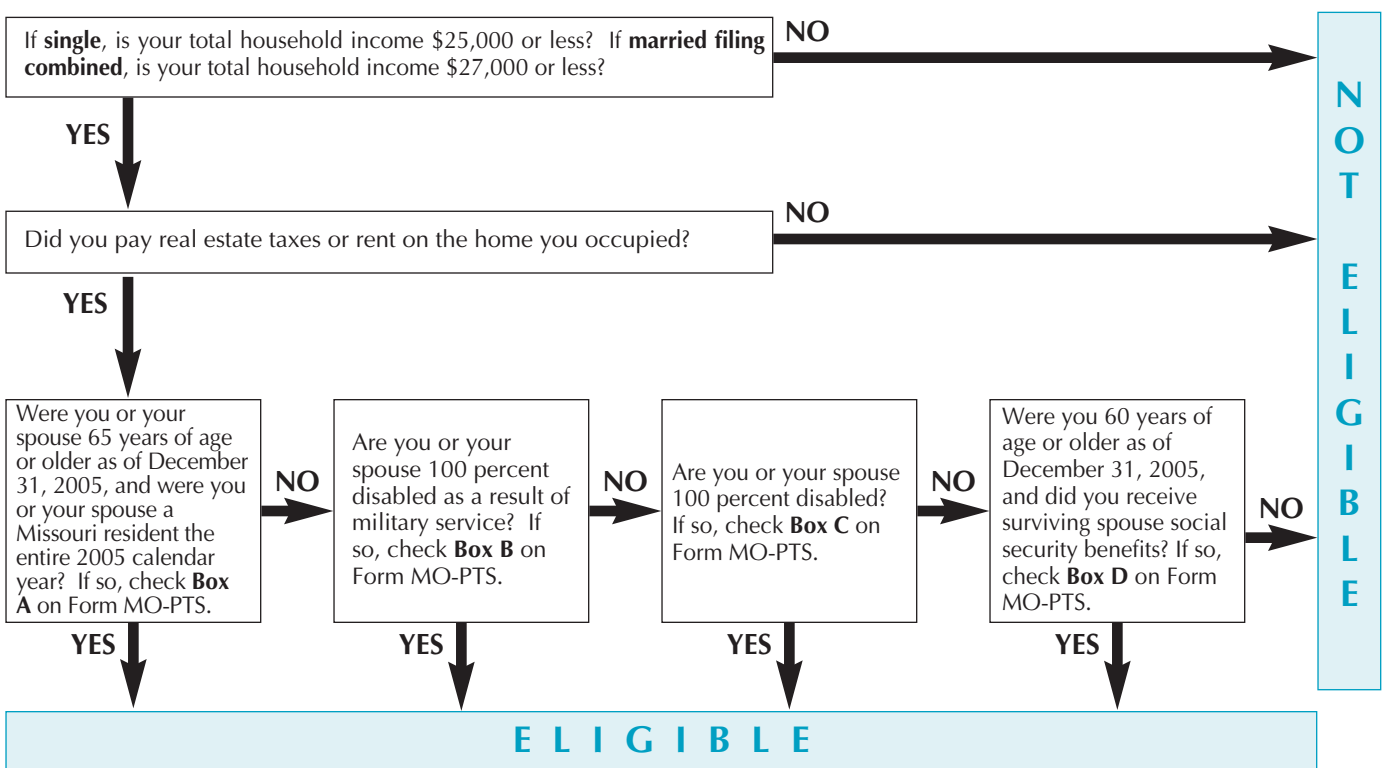
*You may qualify for the pension exemption, the property tax credit, or both.
You do not have to qualify for both of these to use this form.*

Use this diagram to determine if you or your spouse are eligible to claim the PENSION EXEMPTION.

(Part or all of your pension may be excluded from your taxable income!)



Use this diagram to determine if you or your spouse are eligible to claim the PROPERTY TAX CREDIT.



FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

If all information is correct on the preprinted label (if available), attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2005, check the appropriate box.

Enter your county of residence, and the number of the public school district in which you reside. See the school district listing on pages 7 and 8.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2005 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted, or can be expected to last, for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet on page 4 to split your income

between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
1040	Line 37
1040A	Line 21
1040EZ	Line 4

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). **Attach a copy of your federal return (pages 1 and 2).**

Line 5 — Income Percentages

Complete the chart below if both spouses have income:

Yourself
Line 3Y _____ divided by
Line 4 _____ = _____
Spouse
Line 3S _____ divided by
Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

Box B must be checked if you are claimed as a dependent on another person's federal tax return and you

checked either box on Federal Form 1040EZ, Line 5 or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

Box E may be checked **only** if all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else.

Only one box may be checked on Line 6, Boxes A through G.

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040P.

Line 7 — Tax From Federal Return

Use the chart below for Federal Form and Line Numbers to locate your tax on your federal return. This amount is limited to \$5,000 for single filers and \$10,000 for combined filers.

Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
1040	Line 57 minus Lines 45 and 66a
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040X	Line 8c minus Line 13c

Line 8 — Standard or Itemized Deduction

Standard Deductions: If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The amounts are listed on Form MO-1040P, Line 8.

If you or your spouse marked any of the boxes for 65 or older, blind, or

claimed as a dependent, use the chart below.

Federal Form	Line Numbers
1040A	Line 24
1040	Line 40
1040X	Line 2

Itemized Deductions: If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Form MO-1040P, Page 4. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

Note: If you did not check either box on Federal Form 1040EZ, Line 5, enter \$5,000 if single or \$10,000 if married.

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Attach a copy of your federal return (pages 1 and 2).

Line 10 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on Form MO-1040P, page 3 to see how much of your pension may be tax free.

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).

Line 11 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2005, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

Line 16 — Missouri Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 3 to determine your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Line 18 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes,**

city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).

Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2005 and any overpayment applied from your 2004 Missouri return.

Line 20 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit. See instructions for Form MO-PTS.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040P and/or any two additional trust funds.

Additional Trust Funds: If you choose to give to any of the additional trust funds, enter the two-digit code (see next page) in the spaces provided on Line 24. If you want to give to more than two additional trust funds, please submit a check directly to the fund. See www.dor.mo.gov/tax/trustfunds.htm for additional information.

Worksheet for Long-Term Care Insurance Deduction

- Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- Enter the amount of qualified long-term care included on Line C. D) \$ _____
- Subtract Line D from Line C. E) \$ _____
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- Subtract Line F from Line A. G) \$ _____
- Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 11. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Trust Funds**Codes**

American Cancer Society Heartland Division, Inc., Fund .....	.01
American Diabetes Association Gateway Area Fund .....	.02
American Heart Association Fund .....	.03
American Lung Association of Missouri Fund .....	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund .....	.05
Arthritis Foundation Fund .....	.09
General Revenue Fund .....	.06
March of Dimes Fund .....	.08
Military Family Relief Fund .....	.11
Muscular Dystrophy Association Fund .....	.07
National Multiple Sclerosis Society Fund .....	.10

The minimum contribution is \$2, or \$4 if married filing combined for the

following trust funds: Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Fund, and Missouri National Guard Fund.

The minimum contribution is \$1, or \$2 if married filing combined for the following trust funds: Workers Memorial Fund, Childhood Lead Testing Fund, Missouri Military Family Relief Fund, and General Revenue Fund.

The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds: American Cancer, American Diabetes, Association Gateway Area Trust Fund; American Heart Association Trust Fund; American Lung Association of Missouri Trust Fund; American Lung Association of Missouri Trust Fund; ALS Lou Gehrig's Disease Trust Fund; Arthritis Foundation Trust Fund; March of Dimes Trust Fund; Muscular Dystrophy Association Trust Fund; and National Multiple Sclerosis Society Trust Fund.

Line 25 — Refund

Subtract Lines 23 and 24 from Line 22 and enter on Line 25.

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. Your property tax credit may be applied to any property tax credit or individual income tax liability pursuant to Section 143.782, RSMo. You will be notified if your refund is offset against any debt(s).

Line 26 — Amount Due

Payments must be postmarked by April 17, 2006, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to Missouri Director of

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2004 Missouri tax withheld, less each spouse's 2004 tax liability. The result should be each spouse's portion of the 2004

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return		Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc.		1	7	7		00	1	00
2. Taxable interest income		2	8a	8a		00	2	00
3. Dividend income		none	9a	9a		00	3	00
4. State and local income tax refunds		none	none	10		00	4	00
5. Alimony received		none	none	11		00	5	00
6. Business income or (loss)		none	none	12		00	6	00
7. Capital gain or (loss)		none	10	13		00	7	00
8. Other gains or (losses)		none	none	14		00	8	00
9. Taxable IRA distributions		none	11b	15b		00	9	00
10. Taxable pensions and annuities		none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.		none	none	17		00	11	00
12. Farm income or (loss)		none	none	18		00	12	00
13. Unemployment compensation		3	13	19		00	13	00
14. Taxable social security benefits		none	14b	20b		00	14	00
15. Other income		none	none	21		00	15	00
16. Total (add Lines 1 through 15)		4	15	22		00	16	00
17. Less: federal adjustments to income		none	20	36		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P		4	21	37		00	18	00

Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you may pay on-line at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You may pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You must sign Form MO-1040P, both spouses must sign if you are filing a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return, pages 1 and 2 and Federal Schedule A**
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 11, Long-term Care Insurance Deduction
- **Paid Property Tax Receipt(s), rent receipts, or statement from your landlord**
 - if you claimed the Property Tax Credit on Line 20
- **Documentation (Form SSA-1099, letter from Social Security Administration, letter from Department of Veterans Affairs) of the applicable qualification under which you are filing the Form MO-PTS**
- **Federal Form 1310 and a copy of death certificate if filing for a deceased individual**

Mail Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due — Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800

Balance due —

Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395

ALL 2-D barcode returns should be mailed to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

Pension Exemption Worksheet

Line 2 — Taxable Social Security

Include the taxable amount of your 2005 social security benefits. See the following to determine your social security benefits on your federal return:

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Pension

Include the total amount of taxable pension received in 2005. See the

following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

Do not include any payments from social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as a taxable pension.)

Line 7 — Pension

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

Line 9 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 2, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on

Form W-2(s). **The amount cannot exceed \$5,580.** Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2005. **The amount cannot exceed \$8,524.** (Tier I maximum of \$5,580 and Tier II maximum of \$2,944.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 67, or, if only one

employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 10. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

Line 11 — Total Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 2, Line 8) you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions. If you are required to itemize on the federal return, you must use the itemized amount from the itemized worksheet.

Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Jefferson City

3400 B Knipp Drive
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd.,
Suite 101
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337
(573) 751-4800

Electronic Filing Information

Refund Inquiry Line

(573) 751-3930

(573) 751-3505

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Improvements to Forms and Instructions e-mail: taxsuggest@dor.mo.gov

Property Tax Credit e-mail: propertytaxcredit@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

2005 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) ..	365	Cainsville R-I	058	Dallas Co. R-I (Buffalo) ..	112	Gasconade Co. R-I		Hurley R-I	214
Adair Co. R-II (Brashear) ..	045	Calhoun R-VIII	059	Davis R-XII	113	(Hermann)	197	Iberia R-V	215
Adrian R-III	001	Callao C-8	061	Delta C-7 (Deering)	385	Gasconade Co. R-II		Independence 30	217
Advance R-IV	002	Camdenton R-III	062	Delta R-V	116	(Owensville)	376	Iron Co. C-4 (Viburnum) ..	218
Affton 101	003	Cameron R-I	063	Dent-Phelps R-III		Gideon 37	165	Jackson R-II	219
Albany R-III	004	Campbell R-II	064	(RFD, Salem)	117	Gilliam C-4	166	Jasper Co. R-V	222
Altenburg 48	005	Canton R-V	065	DeSoto 73	114	Gilman City R-IV	167	Jefferson C-123	
Alton R-IV	006	Cape Girardeau 63	066	Dexter R-XI	118	Glenwood R-VIII	169	(Nodaway Co.)	223
Appleton City R-II	008	Carl Junction R-I	067	Diamond R-IV	119	Golden City R-III	171	Jefferson City	224
Arcadia Valley R-II		Carrollton R-VII	068	Dixon R-I	120	Gorin R-III	172	Jefferson Co. R-VII	
(Ironton)	009	Carthage R-IX	069	Doniphan R-I	121	Grain Valley R-V	173	(RFD, Festus)	225
Archie R-V	010	Caruthersville 18	070	Dora R-III	122	Grandview C-4		Jennings	227
Ash Grove R-IV	011	Cassville R-IV	071	Drexel R-IV	123	(Jackson Co.)	174	Johnson Co. R-VII	571
Atlanta C-3	012	Center 58		Dunklin R-V		Grandview R-II		Joplin R-VIII	228
Aurora R-VIII	013	(Jackson County)	074	(Jefferson Co.)	124	(Jefferson Co.)	175	Junction Hill C-12	229
Ava R-I	014	Centerville R-I	077	East Buchanan Co. C-I		Green City R-I	177	Kansas City 33	231
Avenue City R-IX	015	Central R-III (Park Hills) ..	480	(Gower)	125	Green Forest R-II	178	Kearney R-I	232
Avilla R-XIII	016	Centralia R-VI	079	East Carter Co. R-II		Green Ridge R-VIII	179	Kelso C-7	233
Bakersfield R-IV	017	Chadwick R-I	080	(Ellsinore)	126	Greenfield R-IV	180	Kennett 39	234
Ballard R-II	018	Chaffee R-II	081	East Lynne 40	127	Greenville R-II	181	Keytesville R-III	235
Bayless	019	Charleston R-I	083	East Newton Co. R-VI	128	Grundy Co. R-V (Galt) ..	182	King City R-I	236
Bell City R-II	020	Chilhowee R-IV	084	East Prairie R-II	129	Hale R-I	184	Kingston K-14	
Bellevue R-III	022	Chillicothe R-II	085	El Dorado Springs R-II	131	Halfway R-III	185	(Washington Co.)	237
Belton 124	023	Clark Co. R-I (Kahoka) ..	230	Eldon R-I	132	Hallsville R-IV	186	Kingston 42 (Caldwell	
Bernie R-XIII	025	Clarksburg C-2	087	Elsberry R-II	134	Hamilton R-II	187	Co.)	238
Bevier C-4	026	Clarkton C-4	088	Eminence R-I	135	Hancock Place	188	Kingsville R-I	239
Billings R-IV	029	Clayton	089	Everton R-III	137	Hannibal 60	189	Kirbyville R-VI	240
Bismarck R-V	030	Clearwater R-I	090	Excelsior Springs 40	138	Hardeman R-X	190	Kirksville R-III	241
Blackwater R-II	031	Clever R-V	091	Exeter R-VI	139	Hardin-Central C-2	191	Kirkwood R-VII	242
Blair Oaks	097	Climax Springs R-IV	092	Fair Grove R-X	140	Harrisburg R-VIII	192	Knob Noster R-VIII	244
Bloomfield R-XIV	033	Clinton	093	Fair Play R-II	141	Harrisonville R-IX	193	Knox Co. R-I (Edina)	245
Blue Eye R-V	034	Clinton Co. R-III		Fairfax R-III	142	Hartville R-II	194	Laclede Co. C-5	
Blue Springs R-IV	035	(Plattsburg)	397	Fairview R-XI	144	Hayti R-II	195	(RFD, Lebanon)	247
Bolivar R-I	037	Cole Camp R-I	096	Farmington R-VII	146	Hazelwood	196	Laclede Co. R-I (Conway) ..	102
Boncl R-X	038	Cole Co. R-I		Fayette R-III	147	Henry Co. R-I (Windsor) ..	553	Ladue (St. Louis Co.)	248
Boonville R-I	039	(Russellville)	432	Ferguson-Florissant R-II ..	148	Hermitage R-IV	198	Lafayette Co. C-1	
Bosworth R-V	040	Cole Co. R-V (Eugene) ..	136	Festus R-VI	149	Hickman Mills C-1	200	(Higginsville)	249
Bowling Green R-I	042	Columbia 93	098	Fortland R-III	151	Hickory Co. R-I		Lakeland R-III	
Bradleyville R-I	043	Community R-VI	099	Forsyth R-III	152	(Urbana)	201	(Deepwater)	251
Branson R-IV	044	Concordia R-II	101	Fort Osage R-I (Route 2,		Higbee R-VIII	202	Lamar R-I	252
Braymer C-4	046	Cooper Co. R-IV		Independence)	153	High Point R-III	203	LaMonte R-IV	253
Breckenridge R-I	047	(Bunceton)	054	Fort Zumwalt R-II	154	Hillsboro R-III	204	LaPlata R-II	285
Brentwood	048	Cooter R-IV	103	Fox C-6 (Arnold)	155	Holcomb R-III	205	Laquey R-V	254
Bronaugh R-VII	049	Couch R-I	104	Francis-Howell R-III	156	Holden R-III	206	Laredo R-VII	255
Brookfield R-III	050	Cowgill R-VI	105	Franklin Co. R-II		Holliday C-2	207	Lathrop R-II	257
Brunswick R-II	052	Craig R-III	106	(RFD, New Haven)	157	Hollister R-V	208	Lawson R-XIV	258
Buchanan Co. R-IV		Crane R-III	107	Fredericktown R-I	158	Houston R-I	209	Lebanon R-III	260
(DeKalb)	115	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Lee's Summit R-VII	261
Bucklin R-II	053	(Bourbon)	041	Gainesville R-V	160	(Glasgow)	168	Leesville R-IX	262
Bunker R-III	055	Crawford Co. R-II (Cuba) ..	108	Galena R-II	161	Howell Valley R-I	210	Leeton R-X	263
Butler R-V	056	Crocker R-II	109	Gallatin R-V	162	Hudson R-IX	211		
Cabool R-IV	057	Crystal City 47	110	Gasconade C-4 (Falcon) ..	163	Humansville R-IV	212		
		Dadeville R-II	111			Hume R-VIII	213		

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	264	Montgomery Co. R-II		Osceola	374	School of the Osage R-II	439	Sweet Springs R-VII	501
Lesterville R-IV	265	(Montgomery City)	324	Otterville R-VI	375	Schuyler Co. R-I	440	Taneyville R-II	502
Lewis Co. C-1		Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I		Tarkio R-I	503
(Ewing)	266	Morgan Co. R-I (Stover)	491			(Memphis)	441	Thayer R-II	504
Lexington R-V	267	Morgan Co. R-II		Palmyra R-I	378	Scott City R-I	573	Thornfield R-I	505
Liberal R-II	268	(Versailles)	523	Paris R-II	379	Scott Co. Central		Tina-Avalon R-II	506
Liberty 53	269	Mound City R-II	327	Park Hill	380	(Sikeston)	443	Trenton R-IX	508
Licking R-VIII	271	Mountain Grove R-III	328	Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tri-County R-VII	
Lincoln R-II	272	Mountain View-Birch		Pattonsburg R-II	382	Sedalia 200	444	(Jamesport)	509
Lindbergh R-VIII	273	Tree R-III	329	Pattonville R-III	383	Senath Hornesville C-8	445	Troy R-III	510
Linn Co. R-I (Purdin)	572	Mt. Vernon R-V	330	Pemiscot Co. R-III		Seneca R-VII	446	Twin Rivers R-X	
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	(Broseley)	512
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448		
Lockwood R-I	276	Neelyville R-IV	332	School Dist.	576	Shelby Co. R-IV			
Logan-Rogersville R-VIII	277	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbina)	450		
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		Sheldon R-VIII	451	Union R-XI (Franklin	
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shell Knob 78	452	Co.)	514
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		Sherwood Cass R-VIII		Union Star R-II	515
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	(Creighton)	453	University City	517
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Sikeston R-6	454		
		Co.)	338	(Edgar Springs)	130	Silex R-I	455	Valley Park	518
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Slater	457	Van Buren R-1	520
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Smithton R-VI	458	Van-Far R-I	521
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Smithville R-II	459	Verona R-VII	522
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	South Callaway R-II			
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		(Mokane)	460		
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Harrison Co. R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Bethany)	461	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Holt Co. R-I		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Oregon)	462	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Iron Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Annapolis)	463	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Nodaway Co. R-IV		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Barnard)	464	Waynesville R-VI	532
Maries Co. R-II		(Kingdom City)	351	Prairie Home R-V	404	South Pemiscot Co. R-V		Weaubleau R-III	533
(Belle-Bland)	021	North Daviess R-III	220	Princeton R-V	405	(Steele)	465	Webb City R-VII	534
Marion C. Early R-V		North Harrison R-III		Purdy R-II	406	Southern Boone Co. R-I	466	Webster Groves	535
(Morrisville)	294	(Eagleville)	353	Putnam Co R-1	516	Southern Reynolds Co.		Wellington-Napoleon	
Marion Co. R-II	295	North Kansas City 74	354	Puxico R-VIII	407	R-II	467	R-IX	536
Marionville R-IX	296	North Mercer Co. R-III				Southland C-9		(Cardwell)	537
Mark Twain R-VIII	297	(Mercer)	355	Ralls Co. R-II (Center)	408	(Cardwell)	468	Wellston	537
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Raymondville R-VII	410	Southwest Livingston Co.		Wellsville-Middletown	
Marshall	299	(Hopkins)	356	Raymore-Peculiar R-II	411	R-I	469	R-I	538
Marshfield R-I	300	North Pemiscot Co. R-I		Raytown C-2	412	Southwest R-V		Wentzville R-IV	539
Maryville R-II	302	(Wardell)	357	Reeds Spring R-IV	413	(Barry Co.)	470	West Nodaway Co. R-I	
Maysville R-I	303	North Platte Co. R-I		Renick R-V	414	Sparta R-III	471	(Burlington Junction)	540
McDonald Co. R-I		(Dearborn)	358	Republic R-III		Special School District of		West Plains R-VII	541
(Anderson)	304	North St. Francois Co. R-I		(Republic)	415	St. Louis Co.	577	West Platte Co. R-II	
Meadow Heights R-II	305	(Bonne Terre)	352	Revere C-3	416	Spickard R-II	472	(Weston)	542
Meadville R-IV	306	North Shelby	449	Rich Hill R-IV	417	Spokane R-VII	473	West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	Richards R-V	418	Spring Bluff R-XV	474	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Richland R-I		Springfield R-XII	475	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	(Stoddard Co.)	419	St. Charles Co. R-V		Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richland R-IV	420	(Orchard Farm)	477	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richmond R-XVI	421	St. Charles R-VI	476	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		Richwoods R-VII	422	St. Clair R-XIII	478	Willard R-II	550
(Faucett)	313	(Walker)	526	Ridgeway R-V	423	St. Elizabeth R-IV	479	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Ripley Co. R-III		St. James R-I	481	Windsor C-1	
Midway R-I	316	(High Ridge)	362	(Gatewood)	164	St. Joseph	482	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-IV		St. Louis City	483	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(RFD, Doniphan)	424	Stanberry R-II	484	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Risco R-II	425	Ste. Genevieve Co. R-II	485	Winston R-VI	556
(Tuscumbia)	511			Ritenour	426	Steelville R-III	486	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Riverview Gardens	427	Stet R-XV	487	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Rock Port R-II	428	Stewartsville C-2	488	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Rockwood R-VI	429	Stockton R-I	489	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rolla 31	430	Stoutland R-II	490		
Moniteau Co. C-I		Oran R-III	370	Roscoe C-I	431	Strafford R-VI	492		
(Jamestown)	221	Orearville R-IV	371			Strain-Japan R-XVI	575		
Moniteau Co. R-I		Oregon-Howell R-III	246	Salem R-80	434	Strasburg C-3	494		
(California)	060	Orrick R-XI	372	Salisbury R-IV	435	Sturgeon R-V	495	Zalma R-V	561
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Santa Fe R-X		Success R-VI	496		
(Latham)	256	Osage Co. R-II (Linn)	274	(Alma)	250	Sullivan	497		
Moniteau Co. R-VI		Osage Co. R-III		Sarcoxis R-II	436	Summersville R-II	498		
(Tipton)	507	(Westphalia)	544	Savannah R-III	437	Sunrise R-IX	499		
Monroe City R-I	323	Osborn R-O	373			Swedeborg R-III	500		